

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*:

Debtors.

: Chapter 11 Case No.

: 08-13555 (JMP)

: (Jointly Administered)

:

:

X

AFFIDAVIT AND DISCLOSURE STATEMENT OF FATAH BOUDJELIDA,

ON BEHALF OF ATOZ S.A.

STATE OF Luxembourg)
COUNTY OF Senningerberg) ss:
)

Mr. Fatah Boudjelida, being duly sworn, upon his oath, deposes and says:

1. I am a Partner of ATOZ S.A., located at 1B, Heienhaff, L-1736

Senningerberg, Luxembourg (the "Firm").

2. Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors") and collectively with their non-debtor affiliates, including Lehman Brothers Real Estate Partners, have requested that the Firm provide Tax/Legal services to the Debtors with respect to repatriation planning issues in Luxembourg, and the Firm has consented to provide such services.

3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom

may represent or be claimants or employees of the Debtors, or other parties in interest in these chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

4. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

5. Neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

6. The Debtors owe the Firm EUR -0- for prepetition services.

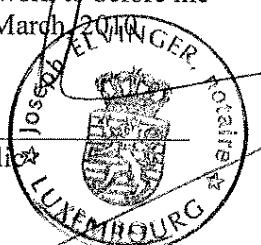
7. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Affidavit.¹

By:

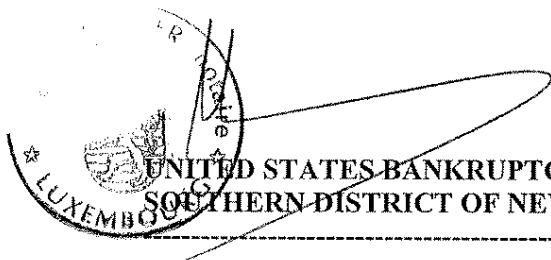
Fatah Boudjelida

Subscribed and sworn to before me
This 29th day of March 2010

Notary Public



¹ If necessary.



In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
Debtors. : (Jointly Administered)
:
X

RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN
BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively,
the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Jennifer Sapp
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

ATOZ S.A.

1B, Heienhaff,

L-1736 Senningerberg

Luxembourg

2. Date of retention: June 1, 2009

3. Type of services provided (accounting, legal, etc.):

Luxembourg tax consulting and tax compliance services and

Luxembourg corporate implementation legal services.

4. Brief description of services to be provided:

5. Repatriation of funds, liquidation of entities, general international and domestic legal as well as tax matters that may arise in the Luxembourg jurisdiction. Arrangements for compensation (hourly, contingent, etc.)

Hourly rates

(a) Average hourly rates:

Partner: EUR 680; Director: EUR 380; Senior Analyst : EUR 260;
Analyst : EUR 180

(b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition):

N/A

6. Prepetition claims against the Debtors (Lehman Brothers Real Estate Partners) held by the firm:

Amount of claim: None _____

Date claim arose: _____

Source of Claim: _____

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: Not applicable

Status: Not applicable

Amount of Claim: Not applicable

Date claim arose: Not applicable

Source of claim: Not applicable

8. Stock of the Debtors currently held by the firm:

Kind of shares: None

No. of shares: None

9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: None

Status: None

Kind of shares: None

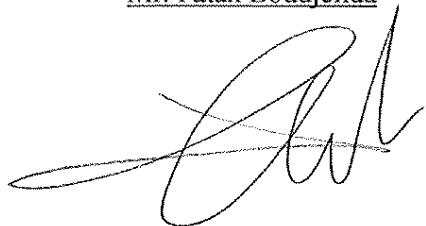
No. of shares: None

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

None

11. Name of individual completing this form:

Mr. Fatah Boudjelida



US_ACTIVE\43348296\02\58399.0003

5

Vu pour légalisation de la signature de

F. Boudjelida
Luxembourg, le 30.03.2010

